

**SAN LUIS OBISPO COUNTY ASSESSOR**  
**LIEN DATE JANUARY 1, 2014**  
**GENERAL COMMERCIAL EQUIPMENT FACTORS**

YEAR	COM5	COM6	COM8	COM10	COM12	COM15	COM20	COM25	COM30	COM40
2013	81	85	89	92	94	95	97	98	99	99
2012	63	70	79	84	88	91	95	97	98	99
2011	47	56	70	78	83	88	95	98	99	102
2010	31	43	60	71	78	86	93	97	101	104
2009	19	30	48	60	70	80	89	94	98	102
2008	11	20	38	53	64	75	87	94	98	104
2007		12	29	46	59	72	86	95	101	106
2006		12	23	39	54	69	86	96	104	111
2005			17	32	47	66	86	97	105	114
2004			13	26	42	62	86	99	110	120
2003				22	35	57	83	99	109	121
2002				17	30	51	79	97	108	121
2001				14	24	44	72	92	106	121
2000					20	38	67	88	104	120
1999					16	33	63	86	102	120
1998						27	57	82	99	119
1997						23	53	78	95	117
1996						20	48	74	93	117
1995						16	43	70	91	116
1994							40	67	89	118
1993							36	65	88	119
1992							34	61	85	118
1991							30	57	82	118
1990							27	53	80	117
1989							24	50	77	116
1988								49	76	119
1987								45	75	120
1986								42	71	120
1985								39	66	116
1984								35	63	116
1983									61	113
1982									58	111
1981									56	112
1980									57	119
1979									57	124
1978									59	129
1977									58	133
1976									54	134
1975										135
1974										141
NO MINIMUM PERCENT GOOD INTENDED										

SAN LUIS OBISPO COUNTY ASSESSOR LIEN DATE JANUARY 1, 2014 GENERAL INDUSTRIAL EQUIPMENT FACTORS								
YEAR	IND8	IND10	IND12	IND15	IND17	IND20	IND30	IND40
2013	89	92	94	95	96	97	99	99
2012	79	84	88	91	93	95	98	99
2011	69	77	82	88	91	94	98	101
2010	59	69	77	84	87	91	99	102
2009	47	60	69	79	83	88	97	101
2008	37	52	63	73	78	85	95	101
2007	29	46	58	71	78	84	99	104
2006	22	38	51	66	74	82	99	106
2005	16	30	44	62	70	81	99	108
2004	12	24	39	57	67	79	100	110
2003		20	33	53	63	76	100	111
2002		15	28	47	57	72	98	111
2001		11	21	40	52	66	96	110
2000			18	34	45	60	93	108
1999			14	29	41	56	91	108
1998				24	36	51	88	106
1997				21	31	48	86	105
1996				18	28	44	84	106
1995				15	24	39	82	105
1994					21	36	81	107
1993					18	33	80	107
1992						30	77	106
1991						26	74	106
1990						26	72	106
1989						24	70	106
1988						22	68	108
1987							68	108
1986							64	108
1985							60	105
1984							57	106
1983							55	103
1982							52	101
1981							51	103
1980							52	109
1979							53	117
1978							56	123
1977							55	128
1976								131
1975								132
1974								146
NO MINIMUM PERCENT GOOD INTENDED								

**SAN LUIS OBISPO COUNTY ASSESSOR**  
**LIEN DATE JANUARY 1, 2014**  
**CONSTRUCTION/AGRICULTURAL EQUIPMENT FACTORS**

YEAR	CON/NEW	CON/USED	CON12	AG/NEW	AG/USED	HARV/NEW	HARV/USED	AG15	AG25
2013	74	91	94	78	92	74	90	95	98
2012	68	83	90	71	83	65	79	91	97
2011	64	79	86	66	77	59	71	88	97
2010	61	75	80	61	72	53	64	85	96
2009	57	69	73	56	67	46	57	81	96
2008	54	66	67	53	63	43	52	77	96
2007	50	61	61	49	59	39	47	75	98
2006	46	56	54	46	54	35	42	70	98
2005	44	54	48	42	50	31	37	66	97
2004	41	51	43	39	47	27	34	61	98
2003	39	47	36	36	43	25	31	56	98
2002	36	45	31	34	41	23	29	50	95
2001	34	41	24	32	39	21	25	44	91
2000	31	38	20	31	36		22	38	88
1999	29	36	16	28	33		20	33	85
1998	28	33		26	30		20	27	82
1997	24	30			28			23	78
1996	20	26			25			21	75
1995	18	20			26			17	71
1994	17	17							70
1993		14							66
1992									63
1991									60
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1989									53
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NO MINIMUM PERCENT GOOD INTENDED									

SAN LUIS OBISPO COUNTY ASSESSOR  
 LIEN DATE JANUARY 1, 2014  
 SPECIAL PROPERTIES EQUIPMENT FACTORS

YEAR	BIO FIXT	BIO M&E	BIO OTHER	BIO TOOLS
2013	92	85	92	89
2012	84	70	84	79
2011	77	56	77	69
2010	69	42	69	59
2009	60	29	60	47
2008	52	19	52	37
2007	44	12	44	29
2006	38	11	38	22
2005	30	11	30	15
2004	24	11	24	12
2003	19	11	19	12
2002	14	11	14	12
2001	13	11	13	12
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NO MINIMUM PERCENT GOOD INTENDED

**SAN LUIS OBISPO COUNTY ASSESSOR**  
**LIEN DATE JANUARY 1, 2014**  
**SPECIAL PROPERTIES EQUIPMENT FACTORS**

YEAR	PERS COMP	LAN EQPT	DOC PROC	OLP	UNTRND 4	UNTRND 6	UNTRND 8	SEMICON
2013	54	73	58	91	76	85	89	78
2012	39	47	47	82	52	69	78	61
2011	24	30	32	74	32	54	67	46
2010	15	19	28	66	17	40	56	34
2009	10	12	23	58	8	28	45	25
2008	6	8	19	50	3	18	35	18
2007	4	5	15	43		11	26	12
2006	2	3	13	37		7	19	8
2005	2	2	10	31		3	14	
2004			10	23			10	
2003			10	20			6	
2002				17			3	
2001				13				
2000				10				
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NO MINIMUM PERCENT GOOD INTENDED								

SAN LUIS OBISPO COUNTY ASSESSOR  
LIEN DATE JANUARY 1, 2014  
ASSESSMENT CATEGORIES

Description	Code	Assessment Category
Commercial 5 Year	COM5	Tools, Molds & Dies, Shopping Carts
Commercial 6 Year	COM6	Golf Carts
Commercial 8 Year	COM8	Apt. Furnishings, Motel/Hotel Furnishings, Vending Machines,
Commercial 10 Year	COM10	Auto Repair, Health Clubs, Radio/TV Stations, Laundromats, Freestanding ATM's
Commercial 12 Year	COM12	Restaurants, Retail Stores, Grocery Stores, Medical/Dental, Hospital, Office Furn & Eqpt, Signs
Commercial 15 Year	COM15	Bank Fixtures, Bakeries, Bowling Alley, Dry Cleaner, Theaters, Trade Fixtures, Warehouse Stores
Commercial 20 Year	COM20	Cargo Containers, Gas Cylinders, Bank Drive-Up Windows
Commercial 25 Year	COM25	Service Station Tanks, Cell Towers
Commercial 30 Year	COM30	Propane Tanks
Commercial 40 Year	COM40	Bank Vault Doors, Bank Night Depository
Industrial 8 Year	IND8	Circuit Board Mfg., Glass Bottle Forming Eqpt.
Industrial 10 Year	IND10	Electronic Eqpt. Mfg.
Industrial 12 Year	IND12	Apparel Mfg., Drug Mfg.
Industrial 15 Year	IND15	Bottling Plants/Breweries, Winery Eqpt., Various Manufacturing
Industrial 17 Year	IND17	Brick & Tile Mfg., Canneries
Industrial 20 Year	IND20	Batch Plants, Cogeneration (power plants)
Industrial 30 Year	IND30	Cement Manufacturing
Industrial 40 Year	IND40	Winery Tanks
Construction New	CON/NEW	Mobile Construction Eqpt Acquired New
Construction Used	CON/USED	Mobile Construction Eqpt Acquired Used
Construction 12 Year	CON12	General Contractors
Agricultural New	AG/NEW	Mobile Agricultural Eqpt Acquired New
Agricultural Used	AG/USED	Mobile Agricultural Eqpt Acquired Used
Harvesters New	HARV/NEW	Mobile Harvesters Acquired New
Harvesters Used	HARV/USED	Mobile Harvesters Acquired Used
Agricultural 15 Year	AG15	Fixed Agricultural Eqpt., Dairies, Cotton Gins
Agricultural 25 Year	AG25	Wind Machines
Biopharmaceutical	BIO FIXT	Biopharmaceutical Fixtures
Biopharmaceutical	BIO M&E	Biopharmaceutical M&E
Biopharmaceutical	BIO OTHER	Biopharmaceutical Other
Biopharmaceutical	BIO TOOLS	Biopharmaceutical Tools
Personal Computers	PERS COMP	Non-Production Computers
LAN Eqpt	LAN EQPT	Local Area Network Equipment (Plus Mainframe Computers)
Doc Processor	DOC PROC	Document Processors including stand alone copiers and MFPs
Lith Printing	OLP	Offset Lithographic Printing Presses, Newspaper Printing Presses
Untrend 4 Year	UNTRND4	Pagers, Video Games
Untrend 6 Year	UNTRND6	Fax Machines, Satellite Dishes-Residential
Untrend 8 Year	UNTRND8	POS Systems, Medical Eqpt/High Tech
Semiconductor	SEMICON	Semiconductor Mfg. Eqpt